GEORGIA DEPARTMENT OF REVENUE

Comparative Net Revenue Collections

(unaudited - 000's)

	For the Month Ended						
		ugust 2007 FY 2008)	A	August 2008 (FY 2009)	\$	Change	% Change
Tax Revenues:(Footnote 4)						-	
Income Tax - Individual:	\$	683,906	\$	638,861	\$	(45,045)	-6.6%
Sales and Use Tax - General: (Footnote 1)							
Sales and Use Tax - Gross	\$	901,270	\$	887,945	\$	(13,325)	-1.5%
Local Sales Tax Distribution	\$	(365,818)	\$	(422,063)	\$	(56,245)	-15.4%
Sales Tax Refunds/Adjustments	\$	(14,425)	\$	(5,373)	\$	9,052	62.8%
Net Sales and Use Tax - General	\$	521,027	\$	460,509	\$	(60,518)	-11.6%
Motor Fuel Taxes:							
Pre Paid Motor Fuel Sales Tax	\$	46,047	\$	40,226	\$	(5,821)	12 60/
Motor Fuel Excise Tax	\$	41,116	\$	35,476			-12.6%
Total Motor Fuel Taxes	\$	87,163	\$		\$	(5,640)	-13.7%
		87,103	Þ	75,702	Ф	(11,461)	-13.1%
Income Tax - Corporate	\$	11,775	\$	17,363	\$	5,588	47.5%
Tobacco Taxes	\$	18,995	\$	19,163	\$	168	0.9%
Alcohol Beverages Tax Estate Tax	\$ \$	13,348	\$ \$	14,044	\$	696	5.2%
Property Tax	\$	1,690	\$	1,535	\$ \$	(155)	0.0% -9.2%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$	27,722	\$	22,907	\$	(4,815)	-17.4%
Total Tax Revenues	\$	1,365,626	\$	1,250,084	\$	(115,542)	-8.5%
Other Revenues:							
Other Fees and Sales (Footnote 2)	\$	(11,837)	\$	9,546	\$	21,383	180.6%
Total Taxes/Other Revenues	\$						
Total Taxes/Other Revenues	<u> </u>	1,353,789	\$	1,259,630	\$	(94,159)	-7.0%
		Year-t	o-date			S	%
GENERAL FUND		Year-t		FY 2009	(\$ Change	% Change
GENERAL FUND Tax Revenues:						\$ Change	
	\$				<u> </u>		
Tax Revenues: Income Tax - Individual		FY 2008		FY 2009		Change	Change
Tax Revenues:		FY 2008		FY 2009		(84,572)	Change
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1)	\$	FY 2008 1,293,191	\$	FY 2009 1,208,619	\$	Change	Change -6.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross	\$ \$ \$ \$	1,293,191 1,847,370	\$ \$ \$ \$	1,208,619 1,830,304	\$	(84,572) (17,066)	-6.5% -0.9%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General	\$ \$ \$	1,293,191 1,847,370 (788,624)	\$ \$ \$	1,208,619 1,830,304 (867,493)	\$ \$ \$	(84,572) (17,066) (78,869)	-6.5% -0.9% -10.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247	\$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241	\$ \$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006)	-6.5% -0.9% -10.0% 42.9% -8.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax	\$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478	\$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153	\$ \$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325)	-6.5% -0.9% -10.0% 42.9% -8.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax	\$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334	\$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030	\$ \$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304)	-6.5% -0.9% -10.0% 42.9% -8.5% -2.7% -11.4%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes	\$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812	\$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153	\$ \$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325)	-6.5% -0.9% -10.0% 42.9% -8.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889	\$ \$ \$ \$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985)	-6.5% -0.9% -10.0% 42.9% -8.5% -2.7% -11.4% -7.0% -33.4%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes	\$ \$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874 29,545	\$ \$ \$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889 29,147	\$ \$ \$ \$ \$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985) (398)	-6.5% -0.9% -10.0% 42.9% -8.5% -11.4% -7.0% -33.4% -1.3%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax	\$ \$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874 29,545 28,866	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985) (398) 516	-6.5% -0.9% -10.0% 42.9% -8.5% -2.7% -11.4% -7.0% -33.4% -1.3% 1.8%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874 29,545 28,866 12	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889 29,147 29,382	s	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985) (398) 516 (12)	-6.5% -0.9% -10.0% 42.9% -8.5% -2.7% -11.4% -7.0% -33.4% -1.3% 1.8% -100.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874 29,545 28,866 12 3,409	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889 29,147 29,382 - 2,801	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985) (398) 516 (12) (608)	-6.5% -0.9% -10.0% 42.9% -8.5% -2.7% -11.4% -7.0% -33.4% -1.3% 1.8% -100.0% -17.8%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874 29,545 28,866 12	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889 29,147 29,382	s	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985) (398) 516 (12)	-6.5% -0.9% -10.0% 42.9% -8.5% -2.7% -11.4% -7.0% -33.4% -1.3% 1.8% -100.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874 29,545 28,866 12 3,409 48,758	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889 29,147 29,382 - 2,801 48,858	\$ \$\$\$\$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985) (398) 516 (12) (608) 100	-6.5% -0.9% -10.0% 42.9% -8.5% -11.4% -7.0% -33.4% -1.3% 1.8% -100.0% -17.8% 0.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3) Total Tax Revenues Other Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874 29,545 28,866 12 3,409 48,758 2,655,714	\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889 29,147 29,382 2,801 48,858 2,456,120	\$ \$\$\$\$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985) (398) 516 (12) (608) 100 (199,594)	Change -6.5% -0.9% -10.0% 42.9% -8.5% -1.1.4% -7.0% -33.4% -1.3% -100.0% -17.8% 0.2% -7.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,293,191 1,847,370 (788,624) (18,499) 1,040,247 85,478 81,334 166,812 44,874 29,545 28,866 12 3,409 48,758	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,208,619 1,830,304 (867,493) (10,570) 952,241 83,153 72,030 155,183 29,889 29,147 29,382 - 2,801 48,858	\$ \$\$\$\$ \$ \$	(84,572) (17,066) (78,869) 7,929 (88,006) (2,325) (9,304) (11,629) (14,985) (398) 516 (12) (608) 100	-6.5% -0.9% -10.0% 42.9% -8.5% -11.4% -7.0% -33.4% -1.3% 1.8% -100.0% -17.8% 0.2%

Footnotes

- 1. As of FY2009, the local sales tax distribution is changed to reflect exact cash distributions for the current month based upon total sales tax collections.
- Other Fees and Sales include taxes and fees that have been deposited in the bank, but the returns have not been processed. The undistributed amounts, as processed, are reclassified to the proper accounts. It also includes unclaimed property collections.
- The Motor Vehicle Division began collecting Auto Sales Tax funds in January 2006. An adjustment was made to reclassify Sales Tax collections from Motor Vehicle to Other Fees and Sales, to reflect the transaction in June FY 2008. Revenue is then reclassified to Sales Tax in the following month.
- 4. The state's financial system was upgraded and unavailable for several days at close of business on August 28th. All Revenue collected and refunds issued on August 28th and August 29th were manually added to August Revenue collections total. However, there are still reclassifications of revenue from Other Sales and Fees to Motor Fuel that were not entered during August. These entries will be a part of September 2008 month end close.